Docket No.: 043890-0740 **PATENT**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 53080

Satoshi ITOH, et al. : Confirmation Number: 9774

Application No.: 10/534,272 : Group Art Unit: 2615

Filed: May 09, 2005 : Examiner: Ensey, Brian

For: FLAT PANEL SPEAKER SYSTEM WITH A COATED DIAPHRAGM (As Amended)

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following Amendment and Remarks are submitted in response to the Office Action dated March 17, 2008.

Amendments to the Drawings begin on page 2.

Amendments to the Specification begin on page 3.

Amendments to the Claims begin on page 4.

Remarks begin on page 7.